



U.S. Department of Commerce
BUREAU OF THE CENSUS

GOVERNMENTS QUARTERLY REPORT

Quarterly Summary of Federal, State, and Local Tax Revenue

GT84 No. 3

Issued March 1985

July—September 1984

Tax collections of Federal, State, and local governments totaled \$740.8 billion during the 12 months ended with Sept. 1984, an increase of 10.3 percent from the amount collected during the 12 months ended Sept. 1983. Federal tax collections were \$414.7 billion, up 8.8 percent during this period. State tax collections totaled \$201.3 billion, up 14.5 percent this period, and local government taxes amounted to \$124.8 billion, an increase of 8.8 percent. The table below provides a summary by type of tax for the 12 month periods ending Sept. 1984 and Sept. 1983.

During the third quarter of calendar 1984, collections of Federal, State, and

local taxes amounted to \$187.4 billion. Compared to the corresponding quarter of 1983 this is an increase of \$14.9 billion or 8.6 percent.

National totals, Federal, State, and local, are shown in table 1. Federal government amounts are shown in table 2, and State and local government amounts are in table 3.

Table 4 reports local collections of property taxes for selected local areas. It should be noted that the amounts shown in table 4 are not limited to locally imposed property taxes, but are intended to include any amounts of State-imposed property taxes

Table A. Twelve-Month Federal, State, and Local Tax Collections: September 1984 and 1983

Type of tax	Amount (in millions of dollars) 12 months ended with September		Percent change
	1984	1983	
Total.....	\$740,793	\$671,746	10.3
Individual income.....	363,388	346,365	4.9
Corporation net income.....	73,120	50,294	45.4
Property.....	98,984	91,134	8.6
Customs, general sales and gross receipts....	89,004	76,254	16.7
Motor fuel.....	23,470	17,103	37.2
Tobacco product sales.....	9,038	8,340	8.4
Alcoholic beverage sales.....	8,564	8,592	-.3
All other.....	75,225	73,664	2.1

Note: Because of rounding, detail may not add to totals.

For sale by the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402. Postage stamps not acceptable; currency submitted at sender's risk. Remittances from foreign countries must be by international money order or by a draft on a U.S. bank. Annual subscription \$9.00 (\$11.25 for foreign mailing), single issue \$2.25 (\$2.85 for foreign mailing).

collected on behalf of the State by local government offices. Such an arrangement applies in at least 22 States.

CONCEPTS AND TERMINOLOGY

In this report the concept of "taxes" is comprised of all compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue. Outside the scope of this report, accordingly, are collections for the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia and for social insurance taxes (social security, disability insurance, civil service retirement, etc.) imposed by the Federal Government. During the third quarter of 1984 these Federal "taxes" amounted to \$60.7 billion. Included, however, are all receipts from licenses and compulsory fees, including those that are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report is suggested by their headings; explicit definitions appear in annual reports on government finances.¹ A major portion of the residual heading "All other taxes" includes selective sales taxes, such as those on public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports State Government Tax Collections in 1983 and State Government Finances in 1983. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, Governmental Finances in 1982-83.

SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 96 percent of the collection amounts summarized in table 3. The remaining 4 percent (making up 10 percent of the local government total, and representing about one-third of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Bureau of the Census surveys of local government finances.

Most of the data in this report were gathered by mail canvass of appropriate State offices. In some instances data were compiled by trained representatives of the Bureau of the Census from official State records. The Federal data were obtained from The Quarterly Excise Tax Report and the Treasury Bulletin (monthly).

Data are subject to possible inaccuracies in classification, response, and processing. Every effort is made to keep such errors to a minimum through care in examining, editing, and tabulating the data.

Property tax collections since the first quarter 1980, as shown in table 3, are estimated based upon information from a revised stratified sample panel, effective in January 1975, and containing 568 counties or county-type areas which are served altogether by approximately 6,200 local tax collecting agencies. The sample represents an expansion in the number of units canvassed as well as a change in the frequency distribution of these units by size resulting in more complete coverage. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from 69 percent of them. Sampling variation was calculated for the property tax data thus developed from a sample survey covering 1972. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent (\pm) from the results that would have been obtained from a complete enumera-

tion. The quarterly estimates were found subject to a sampling variability of less than 2 percent.

ACKNOWLEDGMENT

Appreciation is extended to the numerous Federal, State, and local officials who

supplied basic data needed for the preparation of this report.

For further information concerning this report, contact Donna Hirsch, Governments Division, Bureau of the Census, Washington, DC 20233 (301/763-7664).

QUARTERLY TAX REPORT

5

**Table 1. National Totals of Federal, State, and Local Tax Revenue, by Level of Governments and by Type of Tax:
Third Quarter 1984 and Prior Periods**

(Millions of dollars)

Period	Total	Level of tax-imposing government		Type of tax								
		Federal	State and local	Individual income	Corporation net income	Property	General sales, gross receipts, and customs	Motor fuels	Tobacco product sales	Alcoholic beverage sales	All other	
QUARTERS												
1984:												
3D QUARTER . . .	187 417	110 617	76 800	96 268	18 271	21 565	22 732	6 034	2 363	2 207	17 977	
2D QUARTER . . .	196 883	112 868	84 015	94 207	26 633	20 213	23 241	5 714	2 241	2 172	22 462	
1ST QUARTER . . .	175 456	93 351	82 105	85 972	13 090	25 831	22 135	5 708	2 193	2 136	18 391	
1983:												
4TH QUARTER . . .	181 037	97 847	83 190	86 941	15 126	31 375	20 896	6 014	2 241	2 049	16 395	
3D QUARTER . . .	172 499	101 782	70 717	90 885	13 125	20 832	20 261	5 467	2 455	2 356	17 118	
2D QUARTER . . .	177 365	103 272	74 093	89 754	19 108	18 598	19 931	4 021	2 226	2 079	21 648	
1ST QUARTER . . .	159 013	88 050	70 963	83 957	8 534	22 606	18 255	3 759	1 935	2 058	17 909	
1982:												
4TH QUARTER . . .	162 869	88 075	74 794	81 769	9 527	29 098	17 807	3 856	1 724	2 099	16 989	
3D QUARTER . . .	160 277	97 994	62 283	90 296	10 003	17 861	17 142	4 023	1 779	2 204	16 969	
2D QUARTER . . .	186 621	116 568	70 053	97 673	23 774	18 768	17 928	3 925	1 662	2 109	20 782	
1ST QUARTER . . .	159 593	92 655	66 938	79 346	14 217	20 958	17 732	3 745	1 574	1 930	20 091	
1981:												
4TH QUARTER . . .	169 755	97 908	71 847	82 744	15 084	28 185	17 333	3 910	1 668	2 116	18 715	
3D QUARTER . . .	163 087	105 042	58 045	88 793	14 917	15 591	16 795	3 862	1 720	2 304	19 105	
2D QUARTER . . .	190 526	125 974	64 552	96 282	31 148	15 642	16 753	3 547	1 706	2 082	23 366	
1ST QUARTER . . .	147 762	85 898	61 864	70 990	15 013	18 934	16 392	3 550	1 539	2 064	19 280	
1980:												
4TH QUARTER . . .	153 400	88 800	64 600	76 939	14 419	25 071	15 412	3 795	1 672	2 008	14 084	
3D QUARTER . . .	143 533	91 392	52 141	76 881	15 131	14 571	14 726	3 637	1 647	2 254	14 686	
2D QUARTER . . .	163 956	106 857	57 099	80 241	31 102	13 754	14 729	3 536	1 615	1 965	17 014	
1ST QUARTER . . .	129 458	72 979	56 479	61 493	16 570	16 658	15 643	3 656	1 630	2 012	11 796	
12 MONTHS ENDING												
SEPTEMBER 1984 . . .	740 793	414 683	326 110	363 388	73 120	98 984	89 004	23 470	9 038	8 564	75 225	
JUNE 1984 . . .	725 875	405 848	320 027	358 005	67 974	98 251	86 533	22 903	9 130	8 713	74 366	
MARCH 1984 . . .	706 357	396 252	310 105	353 552	60 449	96 636	83 223	21 210	9 115	8 620	73 552	
DECEMBER 1983 . . .	689 914	390 951	298 963	351 537	55 893	93 411	79 343	19 261	8 857	8 542	73 070	
SEPTEMBER 1983 . . .	671 746	381 179	290 567	346 365	50 294	91 134	76 254	17 103	8 340	8 592	73 664	
JUNE 1983 . . .	659 524	377 391	282 133	345 776	47 172	88 163	73 135	15 659	7 664	8 440	73 515	
MARCH 1983 . . .	668 780	390 687	278 093	353 695	51 838	88 333	71 132	15 563	7 100	8 470	72 649	
DECEMBER 1982 . . .	669 360	395 292	274 068	349 084	57 521	86 685	70 609	15 549	6 739	8 342	74 831	
SEPTEMBER 1982 . . .	676 246	405 125	271 121	350 059	63 078	85 772	70 135	15 603	6 683	8 359	76 557	
JUNE 1982 . . .	679 056	412 173	266 883	348 556	67 992	83 502	69 788	15 442	6 624	8 459	78 693	
MARCH 1982 . . .	682 961	421 579	261 382	347 165	75 366	80 376	68 613	15 064	6 668	8 432	81 277	
DECEMBER 1981 . . .	671 130	414 822	256 308	338 809	76 162	78 352	67 273	14 869	6 633	8 566	80 466	
SEPTEMBER 1981 . . .	654 775	405 714	249 061	333 004	75 497	75 238	65 352	14 754	6 637	8 458	75 835	
JUNE 1981 . . .	635 221	392 064	243 157	321 092	75 711	74 218	63 283	14 529	6 564	8 408	71 416	
MARCH 1981 . . .	608 651	372 947	235 704	305 051	75 665	72 330	61 259	14 518	6 473	8 291	65 064	
DECEMBER 1980 . . .	590 347	360 028	230 319	295 554	77 222	70 054	60 510	14 624	6 564	8 239	57 580	
SEPTEMBER 1980 . . .	575 961	350 781	225 180	286 791	78 318	67 991	59 766	14 696	6 342	8 320	53 736	
JUNE 1980 . . .	560 613	339 217	221 396	277 248	78 714	67 448	59 019	14 770	6 512	8 285	48 616	
MARCH 1980 . . .	550 373	333 749	216 624	272 354	78 910	66 782	58 192	14 955	6 450	8 262	44 467	

Note: Because of rounding, detail may not add to totals.

QUARTERLY TAX REPORT

Table 2. Federal Government Tax Revenue, by Type of Tax: Third Quarter of 1984 and Prior Periods

(Millions of dollars)

Period	Total	Individual income	Corporation net income	Custom duties ¹	Motor fuels	Tobacco product sales	Alcoholic beverage ²	Public utilities	Other selective sales and gross receipts	Death and gift	All other
QUARTERS											
1984:											
3D QUARTER . . .	110 617	79 759	14 755	3 286	2 678	1 233	1 431	1 303	3 167	1 483	1 522
2D QUARTER . . .	112 868	75 725	20 690	3 005	2 517	1 127	1 341	926	3 760	1 521	2 256
1ST QUARTER . . .	93 351	68 966	9 593	2 607	2 587	1 156	1 359	998	2 761	1 581	1 743
1983:											
4TH QUARTER . . .	97 847	71 504	11 857	2 543	2 932	1 148	1 250	1 264	3 059	1 425	865
3D QUARTER . . .	101 782	76 158	10 237	2 577	2 302	1 362	1 634	805	3 978	1 626	1 103
2D QUARTER . . .	103 272	74 197	14 499	2 304	1 175	1 137	1 286	942	4 405	1 481	1 846
1ST QUARTER . . .	88 050	70 353	5 263	1 736	1 162	1 002	1 331	715	4 011	1 402	1 075
1982:											
4TH QUARTER . . .	88 075	68 230	7 023	2 110	1 145	639	1 362	485	4 866	1 544	671
3D QUARTER . . .	97 994	77 446	7 168	2 210	1 265	685	1 491	479	4 456	1 900	894
2D QUARTER . . .	116 568	83 521	19 133	2 177	1 237	612	1 353	471	4 707	1 940	1 417
1ST QUARTER . . .	92 655	67 044	10 676	2 173	1 226	589	1 227	576	5 808	2 268	1 068
1981:											
4TH QUARTER . . .	97 908	70 100	12 230	2 357	1 222	653	1 368	549	6 784	1 883	762
3D QUARTER . . .	105 042	76 936	11 981	2 344	1 208	682	1 626	622	6 925	1 858	860
2D QUARTER . . .	125 974	82 884	26 174	2 091	1 084	638	1 342	441	8 458	1 663	1 199
1ST QUARTER . . .	85 898	60 005	11 308	1 874	1 126	606	1 368	544	6 438	1 596	1 033
1980:											
4TH QUARTER . . .	88 800	65 726	11 674	1 852	1 260	658	1 331	719	3 324	1 670	586
3D QUARTER . . .	91 392	66 236	12 387	1 951	1 213	632	1 600	688	3 968	1 829	888
2D QUARTER . . .	106 857	68 554	26 205	1 793	1 139	617	1 297	678	3 601	1 584	1 389
1ST QUARTER . . .	72 979	51 434	13 166	1 780	1 251	702	1 341	755	218	1 507	825
12 MONTHS ENDING											
SEPTEMBER 1984 . . .	414 683	295 954	56 895	11 441	10 714	4 664	5 381	4 491	12 747	6 010	6 386
JUNE 1984 . . .	405 848	292 353	52 377	10 732	10 338	4 793	5 584	3 993	13 558	6 153	5 967
MARCH 1984 . . .	396 252	290 825	46 186	10 031	8 996	4 803	5 529	4 009	14 203	6 113	5 557
DECEMBER 1983 . . .	390 951	292 212	41 856	9 160	7 571	4 649	5 501	3 726	15 453	5 934	4 889
SEPTEMBER 1983 . . .	381 117	288 938	37 022	8 727	5 784	4 140	5 613	2 947	17 260	6 053	4 695
JUNE 1983 . . .	377 391	290 226	33 953	8 360	4 747	3 463	5 470	2 621	17 738	6 327	4 486
MARCH 1983 . . .	390 687	299 550	38 587	8 233	4 809	2 938	5 537	2 150	18 040	6 786	4 057
DECEMBER 1982 . . .	395 292	296 241	44 000	8 670	4 873	2 525	5 433	2 011	19 837	7 652	4 050
SEPTEMBER 1982 . . .	405 125	298 111	49 207	8 917	4 950	2 539	5 439	2 075	21 755	7 991	4 141
JUNE 1982 . . .	412 173	297 601	54 020	9 051	4 893	2 536	5 574	2 218	24 224	7 949	4 107
MARCH 1982 . . .	421 579	296 964	61 061	8 965	4 740	2 562	5 563	2 188	27 975	7 672	3 889
DECEMBER 1981 . . .	414 822	289 925	61 693	8 666	4 640	2 579	5 704	2 156	28 605	7 000	3 854
SEPTEMBER 1981 . . .	405 714	285 551	61 137	8 161	4 678	2 584	5 667	2 326	25 145	6 787	3 678
JUNE 1981 . . .	392 064	274 851	61 543	7 768	4 683	2 534	5 641	2 392	22 188	6 758	3 706
MARCH 1981 . . .	372 947	260 521	61 574	7 470	4 738	2 513	5 596	2 629	17 331	6 679	3 896
DECEMBER 1980 . . .	360 028	251 950	63 432	7 376	4 863	2 609	5 569	2 840	11 111	6 590	3 688
SEPTEMBER 1980 . . .	350 781	244 069	64 600	7 436	4 887	2 446	5 685	2 867	8 713	6 389	3 689
JUNE 1980 . . .	339 217	235 475	65 233	7 442	4 942	2 648	5 685	2 890	5 196	5 990	3 716
MARCH 1980 . . .	333 749	232 093	65 838	7 616	5 049	2 595	5 654	2 865	2 593	5 702	3 744

Note: Because of rounding, detail may not add to totals. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations."

¹Actual U.S. Customs plus an estimated amount for Puerto Rico.²Excludes occupation taxes.

QUARTERLY TAX REPORT

7

**Table 3. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax:
Third Quarter of 1984 and Prior Periods**

Period	Total	Level of tax-imposing government		Type of tax									
		State	Local	Individual income	Corporation net income ¹	Property	General sales and gross receipts	Motor fuel sales	Tobacco product sales	Alcoholic beverage sales	Motor vehicle and operators' licenses	All other	
QUARTERS													
1984:													
3D QUARTER . . .	76 800	48 546	28 254	16 509	3 516	21 565	19 446	3 356	1 130	776	1 755	8 747	
2D QUARTER . . .	84 015	57 872	26 143	18 482	5 943	20 213	20 236	3 197	1 114	831	2 083	11 916	
1ST QUARTER . . .	82 105	49 296	32 809	17 006	3 497	25 831	19 528	3 121	1 037	777	2 069	9 239	
1983:													
4TH QUARTER . . .	83 190	45 620	37 570	15 437	3 269	31 375	18 353	3 082	1 093	799	1 531	8 251	
3D QUARTER . . .	70 717	43 497	27 220	14 727	2 888	20 832	17 684	3 165	1 093	722	1 596	8 010	
2D QUARTER . . .	74 093	49 849	24 244	15 557	4 609	18 598	17 627	2 846	1 089	795	1 996	10 978	
1ST QUARTER . . .	70 963	42 325	28 638	13 604	3 271	22 606	16 519	2 597	933	727	1 853	8 853	
1982:													
4TH QUARTER . . .	74 794	40 240	34 554	13 539	2 504	29 098	15 697	2 711	1 085	737	1 427	7 996	
3D QUARTER . . .	62 283	38 821	23 462	12 850	2 835	17 861	14 932	2 758	1 094	713	1 487	7 753	
2D QUARTER . . .	70 053	46 076	23 977	14 152	4 641	18 768	15 751	2 688	1 050	756	1 892	10 355	
1ST QUARTER . . .	66 938	40 243	26 695	12 302	3 541	20 958	15 559	2 519	985	703	1 889	8 482	
1981:													
4TH QUARTER . . .	71 847	38 462	33 385	12 644	2 854	28 185	14 976	2 688	1 015	748	1 317	7 420	
3D QUARTER . . .	58 045	37 383	20 662	11 857	2 936	15 591	14 451	2 654	1 038	678	1 377	7 463	
2D QUARTER . . .	64 552	44 005	20 547	13 398	4 974	15 642	14 662	2 463	1 068	740	1 707	9 898	
1ST QUARTER . . .	61 864	37 739	24 125	10 985	3 705	18 934	14 518	2 424	933	696	1 866	7 803	
1980:													
4TH QUARTER . . .	64 600	34 960	29 640	11 213	2 745	25 071	13 560	2 535	1 014	677	1 200	6 585	
3D QUARTER . . .	52 141	33 084	19 057	10 645	2 744	14 571	12 775	2 424	1 015	654	1 253	6 060	
2D QUARTER . . .	57 099	39 385	17 715	11 687	4 897	13 754	12 936	2 397	998	668	1 527	8 236	
1ST QUARTER . . .	56 479	35 253	21 226	10 059	3 404	16 658	13 863	2 405	928	671	1 906	6 585	
12 MONTHS ENDING													
SEPTEMBER 1984 . . .	326 110	201 334	124 776	67 434	16 225	98 984	77 563	12 756	4 374	3 183	7 438	38 153	
JUNE 1984 . . .	320 027	196 285	123 742	65 652	15 597	98 251	75 801	12 565	4 337	3 129	7 279	37 416	
MARCH 1984 . . .	310 105	188 262	121 843	62 727	14 263	96 636	73 192	12 214	4 312	3 091	7 192	36 478	
DECEMBER 1983 . . .	298 963	181 291	117 672	59 325	14 037	93 411	70 183	11 690	4 208	3 041	6 976	36 092	
SEPTEMBER 1983 . . .	290 567	175 911	114 656	57 427	13 272	91 134	67 527	11 319	4 200	2 979	6 872	35 837	
JUNE 1983 . . .	282 133	171 235	110 898	55 550	13 219	88 163	64 775	10 912	4 201	2 970	6 763	35 580	
MARCH 1983 . . .	278 093	167 462	110 631	54 145	13 251	88 333	62 899	10 754	4 162	2 933	6 659	34 957	
DECEMBER 1982 . . .	274 068	165 380	108 688	52 843	13 521	86 685	61 939	10 676	4 214	2 909	6 695	34 586	
SEPTEMBER 1982 . . .	271 121	163 602	107 519	51 948	13 871	85 772	61 218	10 655	4 144	2 920	6 585	34 010	
JUNE 1982 . . .	266 883	162 164	104 719	50 955	13 972	83 502	60 737	10 549	4 088	2 885	6 475	33 720	
MARCH 1982 . . .	261 382	160 093	101 289	50 201	14 305	80 376	59 648	10 324	4 106	2 869	6 290	33 263	
DECEMBER 1981 . . .	256 308	157 589	98 719	48 884	14 469	78 352	58 607	10 229	4 054	2 862	6 267	32 584	
SEPTEMBER 1981 . . .	249 061	154 087	94 974	47 453	14 360	75 258	57 191	10 076	4 053	2 791	6 150	31 749	
JUNE 1981 . . .	243 157	149 788	93 369	46 241	14 168	74 218	55 515	9 846	4 030	2 767	6 026	30 346	
MARCH 1981 . . .	235 704	145 168	90 537	44 530	14 091	72 330	53 789	9 780	3 960	2 695	5 846	28 683	
DECEMBER 1980 . . .	230 319	142 682	87 638	43 604	13 790	70 054	53 134	9 761	3 955	2 670	5 886	27 465	
SEPTEMBER 1980 . . .	225 180	139 963	85 218	42 722	13 718	67 991	52 330	9 809	3 896	2 635	5 820	26 260	
JUNE 1980 . . .	221 396	137 481	83 916	41 773	13 481	67 448	51 577	9 828	3 864	2 600	5 632	25 194	
MARCH 1980 . . .	216 624	133 927	82 697	40 261	13 072	66 782	50 576	9 906	3 855	2 608	5 644	23 920	

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 95 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal year 1982-83. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations."

¹Local government collections are included with "Individual income."

QUARTERLY TAX REPORT

**Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended September 1984
and Prior Periods**

(Dollar amounts in millions)

Area	Area population, 1980 ¹	Collections, 12 months ended September			Area	Area population, 1980 ¹	Collections, 12 months ended September		
		1984	1983	Percent change			1984	1983	Percent change
ALABAMA									
JEFFERSON COUNTY	671 197	127.0	122.1	4.0	POLK COUNTY	303 170	169.8	163.1	4.1
MOBILE COUNTY	364 379	51.0	51.0	-	KANSAS				
ARIZONA									
MARICOPA COUNTY	1 508 030	440.1	438.4	.4	SEDWICK COUNTY	366 531	190.6	195.7	-2.6
PIMA COUNTY	531 263	212.8	190.4	11.8	KENTUCKY				
ARKANSAS									
PULASKI COUNTY	340 613	85.4	82.3	3.8	JEFFERSON COUNTY	684 793	161.7	162.4	-.4
CALIFORNIA									
ALAMEDA COUNTY	1 105 379	381.7	351.2	8.7	LOUISIANA				
CONTRA COSTA COUNTY	657 252	342.6	309.9	10.6	EAST BATON ROUGE PARISH	366 164	30.5	30.5	-
FRESNO COUNTY	515 013	187.5	173.0	8.4	JEFFERSON PARISH	454 592	96.2	85.3	12.8
KERN COUNTY	403 089	284.9	257.8	10.5	ORLEANS PARISH	557 482	113.2	108.8	6.0
LOS ANGELES COUNTY	7 477 657	2 689.2	2 594.9	3.6	MARYLAND				
MONTEREY COUNTY	290 444	(NA)	96.9	(NA)	ANNE ARUNDEL COUNTY	370 775	141.1	102.5	37.7
ORANGE COUNTY	1 931 570	913.7	801.5	14.0	BALTIMORE CITY	786 775	(NA)	289.0	(NA)
RIVERSIDE COUNTY	663 923	291.4	261.3	11.5	BALTIMORE COUNTY	655 615	253.0	239.4	5.7
SACRAMENTO COUNTY	783 381	236.6	219.3	7.9	MONTGOMERY COUNTY	579 053	440.4	412.5	6.8
SAN BERNARDINO COUNTY	893 157	324.7	284.4	14.2	PRINCE GEORGES COUNTY	665 071	(NA)	359.0	(NA)
SAN DIEGO COUNTY	1 861 846	684.6	617.3	10.9	MASSACHUSETTS				
SAN FRANCISCO COUNTY	678 974	302.4	270.7	11.7	BRISTOL COUNTY	474 641	189.0	171.7	10.1
SAN JOAQUIN COUNTY	347 342	116.3	108.5	7.2	ESSEX COUNTY	633 632	365.8	336.9	8.6
SAN MATEO COUNTY	588 164	383.0	300.9	27.3	HAMPDEN COUNTY	443 018	154.8	152.6	1.4
SANTA BARBARA COUNTY	298 660	125.6	114.6	9.6	MIDDLESEX COUNTY	1 367 034	842.4	819.2	2.8
SANTA CLARA COUNTY	1 295 071	646.4	564.1	14.6	NORFOLK COUNTY	606 587	(NA)	405.7	(NA)
VENTURA COUNTY	529 899	(NA)	207.3	(NA)	PLYMOUTH COUNTY	405 437	197.7	162.6	21.6
COLORADO									
DENVER COUNTY	491 396	256.8	234.2	9.6	SUFFOLK COUNTY	650 142	(NA)	602.8	(NA)
EL PASO COUNTY	309 424	127.9	115.8	10.4	WORCESTER COUNTY	646 352	237.6	236.1	.6
JEFFERSON COUNTY	371 741	202.4	169.1	19.7	MICHIGAN				
CONNECTICUT									
FAIRFIELD COUNTY	807 143	677.2	621.1	9.0	GENESEE COUNTY	450 449	268.2	261.6	2.3
HARTFORD COUNTY	807 766	563.0	561.4	.3	INGHAM COUNTY	272 437	172.3	174.5	-1.3
NEW HAVEN COUNTY	761 337	490.1	441.1	11.1	KENT COUNTY	444 506	237.8	242.2	-1.8
DELAWARE									
NEW CASTLE COUNTY	398 115	90.3	90.0	.3	MACOMB COUNTY	694 600	501.8	512.5	-2.1
DISTRICT OF COLUMBIA									
WASHINGTON, D.C.	637 651	415.1	374.9	10.7	OAKLAND COUNTY	1 011 793	825.9	837.6	-1.4
FLORIDA									
BROWARD COUNTY	1 014 043	532.0	540.4	-1.6	WASHTENAW COUNTY	264 748	229.0	225.2	1.7
DADE COUNTY	1 625 979	950.1	801.7	18.5	WAYNE COUNTY	2 337 240	1 225.8	1 206.1	1.6
DUVAL COUNTY	570 981	148.9	123.1	21.0	MICHIGAN				
HILLSBOROUGH COUNTY	646 960	213.5	190.4	12.1	GENESEE COUNTY	450 449	268.2	261.6	2.3
ORANGE COUNTY	471 660	182.7	159.2	14.8	INGHAM COUNTY	272 437	172.3	174.5	-1.3
PALM BEACH COUNTY	573 125	270.2	332.4	-18.7	KENT COUNTY	444 506	237.8	242.2	-1.8
PINELLAS COUNTY	728 409	260.6	242.6	7.4	MACOMB COUNTY	694 600	501.8	512.5	-2.1
POLK COUNTY	321 652	86.1	83.5	3.1	OAKLAND COUNTY	1 011 793	825.9	837.6	-1.4
GEORGIA									
DE KALB COUNTY	483 024	193.4	180.7	7.0	WASHTENAW COUNTY	264 748	229.0	225.2	1.7
FULTON COUNTY	589 904	398.5	387.9	2.7	WAYNE COUNTY	2 337 240	1 225.8	1 206.1	1.6
HAWAII									
HONOLULU COUNTY	762 874	223.9	210.4	6.4	MICHIGAN				
ILLINOIS									
COOK COUNTY	5 253 190	3 051.0	2 951.3	3.4	MISSOURI				
DU PAGE COUNTY	658 177	471.3	452.4	4.2	DOUGLAS COUNTY	397 884	214.8	200.8	7.0
KANE COUNTY	278 405	133.8	131.9	1.4	MISSOURI				
LAKE COUNTY	440 372	286.5	279.2	2.6	BERGEN COUNTY	845 385	689.1	654.8	5.2
ST CLAIR COUNTY	265 469	64.3	56.4	14.0	BURLINGTON COUNTY	362 542	182.4	172.1	6.0
WILL COUNTY	324 460	162.6	163.4	-.5	CAMDEN COUNTY	471 650	287.1	271.6	5.7
INDIANA									
ALLEN COUNTY	294 335	103.7	97.4	6.5	ESSEX COUNTY	850 451	571.0	521.7	9.4
LAKE COUNTY	522 965	242.0	224.3	7.9	HUDSON COUNTY	556 972	322.8	289.1	11.7
MARION COUNTY	765 233	(NA)	(NA)	(NA)	MERCER COUNTY	307 863	210.8	201.8	4.5
NEW JERSEY									
BERGEN COUNTY	503 173	452.4	433.0	4.1	MIDDLESEX COUNTY	595 893	443.0	411.4	7.7
BURLINGTON COUNTY	407 630	363.5	372.4	337.7	MONMOUTH COUNTY	503 173	372.4	337.7	10.3
CAMDEN COUNTY	471 650	287.1	271.6	5.7	MURRIS COUNTY	407 630	363.5	328.6	10.6
ESSEX COUNTY	850 451	571.0	521.7	9.4	OCEAN COUNTY	346 038	264.5	234.6	12.7
HUDSON COUNTY	556 972	322.8	289.1	11.7	PASSAIC COUNTY	447 585	250.0	220.1	13.6
MERCER COUNTY	307 863	210.8	201.8	4.5	UNION COUNTY	504 094	341.7	340.6	.3

See footnotes at end of table.

QUARTERLY TAX REPORT

9

Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended September 1984
and Prior Periods—Continued

(Dollar amounts in millions)

Area	Area population, 1980 ¹	Collections, 12 months ended September			Area	Area population, 1980 ¹	Collections, 12 months ended September							
		1984	1983	Percent change			1984	1983	Percent change					
NEW MEXICO														
BERNALILLO COUNTY	419 700	98.6	92.3	6.8	PENNSYLVANIA--CONTINUED									
NEW YORK														
ALBANY COUNTY	285 909	146.8	135.5	8.3	LUZERNE COUNTY	343 079	67.7	63.0	7.5					
ERIE COUNTY	1 015 472	558.4	530.6	5.2	MONTGOMERY COUNTY	643 621	300.8	308.2	-2.4					
MONROE COUNTY	702 238	380.0	413.7	-8.1	PHILADELPHIA COUNTY	1 688 210	(NA)	427.2	(NA)					
NASSAU COUNTY	1 321 582	1 284.9	1 547.9	-17.0	WESTMORELAND COUNTY	392 294	114.5	124.4	-8.0					
NEW YORK CITY	7 071 030	3 495.2	3 959.8	-11.8	YORK COUNTY	312 963	82.5	79.5	3.8					
ONEIDA COUNTY	253 466	105.7	125.2	-17.2	RHODE ISLAND									
ONONDAGA COUNTY	463 324	318.9	286.0	11.5	PROVIDENCE COUNTY	571 349	316.5	289.0	9.5					
SUFFOLK COUNTY	1 284 231	1 684.8	1 582.7	6.5	SOUTH CAROLINA									
WESTCHESTER COUNTY	866 599	983.6	951.2	3.4	CHARLESTON COUNTY	277 308	90.7	83.5	8.6					
NORTH CAROLINA														
GUILFORD COUNTY	317 154	117.3	100.6	16.6	GREENVILLE COUNTY	287 913	97.2	80.2	21.2					
MECKLENBURG COUNTY	404 270	179.8	167.8	7.2	RICHLAND COUNTY	267 823	(NA)	(NA)	(NA)					
WAKE COUNTY	300 833	112.1	97.5	15.0	TENNESSEE									
OHIO														
CUYAHOGA COUNTY	1 498 295	746.1	733.6	1.7	DAVISON COUNTY	477 811	132.8	129.2	2.8					
FRANKLIN COUNTY	869 109	364.7	245.5	248.6	HAMILTON COUNTY	287 740	82.7	85.3	-3.0					
HAMILTON COUNTY	873 136	402.8	179.0	212.5	KNOX COUNTY	319 694	86.6	85.3	1.5					
LORAIN COUNTY	274 909	106.1	135.7	-21.8	SHELBY COUNTY	777 113	268.5	234.5	14.5					
LUCAS COUNTY	471 741	193.6	194.1	-3	TEXAS									
MAHONING COUNTY	289 487	82.8	79.9	3.6	BEXAR COUNTY	988 800	239.5	226.5	5.7					
MONTGOMERY COUNTY	571 697	236.9	219.8	7.8	DALLAS COUNTY	1 556 549	916.7	800.6	14.5					
STARK COUNTY	378 823	118.3	117.8	.4	EL PASO COUNTY	479 899	133.9	124.0	8.0					
SUMMIT COUNTY	524 472	210.8	221.8	-5.0	HARRIS COUNTY	2 409 544	1 604.5	1 385.2	15.8					
OKLAHOMA														
OKLAHOMA COUNTY	568 933	148.7	139.5	6.6	TARRANT COUNTY	860 880	229.6	212.1	8.3					
OSAGE COUNTY	470 593	147.8	135.2	9.3	TRAVIS COUNTY	419 335	157.9	185.4	-14.8					
OREGON					UTAH									
MULTNOMAH COUNTY	562 640	395.3	355.2	11.3	SALT LAKE COUNTY	619 066	247.9	232.4	6.7					
PENNSYLVANIA														
ALLEGHENY COUNTY	1 450 085	630.4	625.4	.8	VIRGINIA									
BERKS COUNTY	312 509	88.6	87.4	1.4	FAIRFAX COUNTY	596 901	464.6	421.1	10.3					
BUCKS COUNTY	479 211	249.2	255.8	-2.6	NORFOLK CITY	266 979	72.3	72.0	.4					
CHESTER COUNTY	316 660	88.5	90.3	-2.0	WASHINGTON									
DELAWARE COUNTY	555 007	193.3	185.7	5.2	KING COUNTY	1 269 749	549.4	509.7	7.8					
ERIE COUNTY	279 780	101.2	102.1	-.9	PIERCE COUNTY	485 643	150.9	135.3	11.5					
LANCASTER COUNTY	362 346	56.9	63.2	-10.0	SNOHOMISH COUNTY	337 016	115.2	107.7	7.0					
LEMIGH COUNTY	273 582	106.0	105.8	.2	SPOKANE COUNTY	341 835	95.0	85.4	11.2					
WISCONSIN														
WISCONSIN														
DANE COUNTY					DANE COUNTY	323 545	190.2	169.7	12.1					
MILWAUKEE COUNTY					MILWAUKEE COUNTY	964 988	614.4	581.6	5.6					
WAUKESHA COUNTY					WAUKESHA COUNTY	280 526	183.5	170.1	7.9					

Note: For areas shown, amounts are based on a mail canvass of all local tax collecting governments with imputation for nonresident units. See text discussion of "Sources of Data and Limitations."

NA Not available.

¹Population data are for 1980 Decennial Census.²Reflects change in collection cycle.³Reflects increase in tax rate.

QUARTERLY TAX REPORT

Table 5. Collections of Selected State Taxes, Third Quarter of 1984 and Prior Periods

State	Total tax collections ¹				General sales and gross receipts			
	3d quarter 1984 (thousand dollars)	12-month periods			3d quarter 1984 (thousand dollars)	12-month periods		
		Year ended September 1984 (thousand dollars)	Percent change from--	Year ended June 1984	Year ended Sept. 1983	Year ended September 1984 (thousand dollars)	Percent change from--	Year ended June 1984
UNITED STATES, TOTAL ²	48 545 859	201 333 772	2.6	14.5	16 137 475	64 107 770	3.3	15.5
ALABAMA	670 482	2 702 674	2.8	15.7	189 340	735 318	2.4	11.5
ALASKA	335 742	1 998 018	1.0	7.4	(X)	(X)	(X)	(X)
ARIZONA	676 119	2 700 487	6.1	25.3	356 442	1 246 223	9.3	37.5
ARKANSAS	444 909	1 620 653	5.8	19.2	183 378	625 562	11.2	39.7
CALIFORNIA	6 279 489	26 183 009	2.3	15.1	2 071 581	8 954 741	2.2	12.7
COLORADO	598 477	2 185 962	2.8	20.5	209 601	804 718	2.2	23.7
CONNECTICUT	668 886	3 192 058	3.3	22.3	376 004	1 399 078	4.7	21.7
DELAWARE	168 493	710 245	3.6	12.6	(X)	(X)	(X)	(X)
FLORIDA	1 732 037	7 555 602	2.4	19.4	966 369	4 053 053	2.0	18.4
GEORGIA	1 064 698	4 130 712	4.9	15.5	373 873	1 427 466	4.1	17.1
HAWAII	335 166	1 270 839	1.8	9.3	165 633	653 380	2.2	8.6
IDAHO	172 130	705 769	2.7	10.4	65 680	243 840	.8	28.3
ILLINOIS	2 209 561	8 906 914	2.9	17.7	816 989	2 838 079	7.1	17.0
INDIANA	1 044 243	4 187 822	3.9	23.4	530 550	2 046 043	3.9	25.8
IOWA	533 305	2 262 658	1.8	9.2	177 509	728 280	-1.1	15.8
KANSAS	434 520	1 825 617	1.9	12.2	136 210	525 489	1.3	2.8
KENTUCKY	721 567	2 885 312	2.8	9.8	208 003	778 325	3.2	10.8
LOUISIANA	854 316	3 230 447	4.5	8.2	284 375	948 482	5.3	10.2
MAINE	244 301	947 186	2.9	16.7	95 755	327 408	3.8	16.3
MARYLAND	795 039	3 778 791	2.7	7.0	175 290	1 008 429	2.0	14.1
MASSACHUSETTS	1 509 922	6 060 298	3.7	14.6	343 845	1 295 179	3.8	17.6
MICHIGAN	2 266 741	8 602 674	-.3	21.8	602 509	2 273 146	.8	14.1
MINNESOTA	1 239 833	5 171 597	1.6	14.8	298 246	1 275 611	1.9	20.0
MISSISSIPPI	480 554	1 844 007	3.2	19.8	240 958	923 627	3.7	20.4
MISSOURI	799 756	3 186 588	4.2	15.1	359 753	1 370 890	3.2	25.5
MONTANA	120 461	593 912	1.8	14.9	(X)	(X)	(X)	(X)
NEBRASKA	240 523	1 005 352	-1.5	-.4	74 776	323 107	-4.6	-10.7
NEVADA	215 660	864 033	-.9	7.7	112 758	422 805	2.8	11.7
NEW HAMPSHIRE	94 002	446 672	4.6	31.9	(X)	(X)	(X)	(X)
NEW JERSEY	1 852 943	7 118 796	1.8	11.7	571 785	2 063 334	4.5	16.1
NEW MEXICO	359 292	1 404 502	3.4	20.9	152 568	599 788	3.7	23.4
NEW YORK ³	4 926 230	19 878 916	2.4	14.3	1 081 883	4 077 028	2.5	10.4
NORTH CAROLINA	1 231 724	4 793 869	3.4	16.2	274 722	1 046 406	4.4	22.1
NORTH DAKOTA	198 067	698 997	1.7	18.6	50 243	189 013	-7.5	7.5
OHIO	1 706 322	7 818 356	1.4	11.2	633 487	2 389 516	2.8	14.3
OKLAHOMA	748 113	2 770 298	4.2	6.0	161 888	518 240	13.4	30.4
OREGON	436 280	1 882 430	2.0	10.3	(X)	(X)	(X)	(X)
PENNSYLVANIA	2 077 586	9 851 963	2.6	12.3	738 112	2 831 307	4.1	10.7
RHODE ISLAND	178 656	825 687	.7	10.2	64 275	251 426	1.5	13.7
SOUTH CAROLINA	625 919	2 401 473	1.8	11.5	208 333	808 948	1.3	12.9
SOUTH DAKOTA	120 050	400 445	8.9	22.0	71 017	198 676	16.6	16.6
TENNESSEE	771 255	2 695 855	7.1	17.7	439 740	1 474 884	8.7	22.6
TEXAS	2 506 042	10 031 765	3.9	10.9	981 661	3 893 215	3.5	17.6
UTAH	254 693	1 223 671	.2	19.6	83 263	516 539	-3.1	29.3
VERMONT	95 221	411 092	.1	11.3	19 388	81 719	.8	14.9
VIRGINIA	1 051 701	4 137 955	2.3	12.1	226 171	855 010	2.6	14.2
WASHINGTON	808 779	4 509 589	1.9	4.7	471 443	2 698 196	2.5	-.2
WEST VIRGINIA	475 315	1 751 814	3.2	14.8	213 842	813 677	3.4	8.7
WISCONSIN	900 082	5 195 616	1.1	22.6	233 417	1 395 033	1.5	23.2
WYOMING	270 657	774 775	-3.0	4.4	44 810	177 536	1.0	-.3
EXHIBIT: DISTRICT OF COLUMBIA ²	478 552	1 402 366	-1.7	6.6	81 128	316 708	2.4	12.6

See footnotes at end of table.

QUARTERLY TAX REPORT

11

Table 5. Collections of Selected State Taxes, Third Quarter of 1984 and Prior Periods—Continued

State	Motor fuel sales					Tobacco product sales				
	3d quarter 1984 (thousand dollars)	12-month periods				3d quarter 1984 (thousand dollars)	12-month periods			
		Year ended September 1984 (thousand dollars)	Percent change from--		Year ended September 1984 (thousand dollars)		Percent change from--		Year ended September 1984 (thousand dollars)	Year ended September 1983
UNITED STATES, TOTAL ²	3 317 912	12 601 577	1.5	12.8	1 085 184	4 195 511	.9			4.0
ALABAMA	65 144	253 054	.9	5.1	18 738	69 701	2.3			2.2
ALASKA	8 184	33 039	2.7	4.0	1 256	5 308	-2.1			3.4
ARIZONA	52 110	199 706	5.3	23.6	11 717	42 971	5.6			2.8
ARKANSAS	36 283	139 090	.2	4.7	15 832	61 215	.2			7.9
CALIFORNIA	289 368	1 132 338	-6.8	4.4	70 549	264 019	.6			-1.3
COLORADO	53 382	193 162	2.4	27.9	13 703	52 018	8.5			43.1
CONNECTICUT	53 507	206 220	1.7	20.9	24 046	89 416	1.6			16.3
DELAWARE	6 106	37 305	-.2	-17.6	2 691	11 975	-.3			-2.0
FLORIDA	159 769	616 225	-.1	20.9	69 813	280 858	1.0			2.4
GEORGIA	99 065	377 712	1.5	6.0	15 687	86 779	1.6			2.5
HAWAII	8 737	34 747	-.6	3.9	4 709	20 056	.5			8.7
IDAHO	21 916	78 406	-2.9	-3.1	2 766	10 244	.1			1.4
ILLINOIS	142 043	569 332	6.8	51.5	44 726	167 419	-.1			-2.3
INDIANA	86 425	332 865	-.5	4.1	19 854	76 354	-1.2			-1.4
IOWA	50 536	196 661	2.7	6.3	15 760	59 506	.7			—
KANSAS	39 082	146 091	1.9	20.9	11 715	45 271	-1.2			22.7
KENTUCKY	51 523	199 157	-.8	-.6	4 757	19 339	3.2			-.1
LOUISIANA	80 313	228 839	16.9	21.3	22 391	67 001	12.4			12.1
MAINE	25 199	87 143	2.3	35.6	8 007	29 668	3.7			22.5
MARYLAND	77 204	300 124	3.4	24.2	13 501	66 868	.6			-.3
MASSACHUSETTS	66 449	271 111	-1.4	6.2	45 624	171 724	1.0			15.5
MICHIGAN	160 306	564 988	5.5	23.7	33 422	126 689	-.6			-.2
MINNESOTA	96 530	339 685	2.3	22.1	23 008	84 817	.5			1.0
MISSISSIPPI	49 700	144 555	—	5.3	8 789	34 284	.6			-.3
MISSOURI	53 136	200 597	1.8	4.6	21 991	82 526	.7			3.3
MONTANA	23 035	82 518	4.2	50.2	3 887	13 170	4.3			14.2
NEBRASKA	34 918	130 915	.7	7.9	7 365	29 012	-.8			-.1
NEVADA	20 210	72 581	1.4	12.3	5 217	19 001	8.7			31.6
NEW HAMPSHIRE	14 251	64 553	-.2	4.6	9 152	34 381	3.9			30.7
NEW JERSEY	78 229	303 198	-.7	4.0	56 073	217 543	.2			2.5
NEW MEXICO	28 950	114 287	-.3	13.6	3 527	14 081	-3.7			-.5
NEW YORK	96 082	406 370	1.0	-3.8	112 816	435 922	-.9			12.7
NORTH CAROLINA	108 556	405 067	1.6	5.8	4 402	17 095	.5			1.0
NORTH DAKOTA	16 253	56 216	-5.4	23.0	3 292	12 567	-3.3			9.1
OHIO	167 043	626 690	1.7	6.1	49 634	182 857	.3			-1.5
OKLAHOMA	48 876	159 209	9.5	23.1	20 920	79 310	-.5			-.5
OREGON	31 278	110 838	4.2	14.1	15 754	62 526	13.2			17.6
PENNSYLVANIA	155 163	618 936	3.4	11.2	61 494	239 719	-1.2			-3.4
RHODE ISLAND	10 414	43 592	-4.0	-5.2	7 801	29 360	.4			.1
SOUTH CAROLINA	64 911	241 240	1.6	11.3	7 304	29 573	-.6			2.1
SOUTH DAKOTA	18 496	70 228	4.4	31.7	2 801	10 608	.3			.4
TENNESSEE	76 226	290 762	.3	2.1	20 280	77 801	1.2			1.1
TEXAS	170 017	578 161	5.7	14.7	91 423	346 714	1.5			.4
UTAH	24 722	90 631	3.1	4.7	3 262	13 102	1.9			.9
VERMONT	7 699	35 385	-4.3	13.7	3 404	12 983	2.0			29.8
VIRGINIA	70 553	328 939	.8	2.8	4 277	16 926	-1.6			-1.5
WASHINGTON	104 474	354 439	4.7	30.4	20 219	100 332	1.8			-1.3
WEST VIRGINIA	40 100	142 489	.8	22.6	9 100	35 516	-.4			-.6
WISCONSIN	67 601	352 646	2.5	31.3	35 495	134 410	.7			9.4
WYOMING	7 838	39 535	-2.5	1.3	1 233	4 976	-1.6			-1.2
EXHIBIT: DISTRICT OF COLUMBIA ²	7 105	25 040	2.6	7.0	2 709	9 582	-.8			-2.4

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 5. Collections of Selected State Taxes, Third Quarter of 1984 and Prior Periods—Continued

State	Alcoholic beverage sales				Individual income			
	3d quarter 1984 (thousand dollars)	12-month periods			3d quarter 1984 (thousand dollars)	12-month periods		
		Year ended September 1984 (thousand dollars)	Percent change from--	Year ended June 1984	Year ended Sept. 1983	Year ended September 1984 (thousand dollars)	Percent change from--	Year ended June 1984
UNITED STATES, TOTAL ²	716 657	2 950 389	1.8	6.9	14 969 828	60 613 309	2.6	17.8
ALABAMA	23 442	90 262	12.6	2.1	180 526	643 450	3.8	15.6
ALASKA	2 984	13 447	3.6	48.3	402	1 334	16.0	-4.2
ARIZONA	7 511	27 621	8.3	16.1	106 485	538 120	1.9	11.1
ARKANSAS	6 348	24 950	-2.9	-1.8	117 786	447 389	3.1	11.5
CALIFORNIA	33 266	136 626	-.6	-.1	2 356 559	9 592 685	3.8	23.3
COLORADO	6 544	24 872	-.1	.2	246 066	793 967	4.3	16.9
CONNECTICUT	8 490	32 247	3.6	19.6	9 785	281 902	1.2	50.5
DELAWARE	1 270	5 146	3.0	1.6	82 674	320 971	-	4.5
FLORIDA	96 536	421 213	4.5	29.7	(X)	(X)	(X)	(X)
GEORGIA	29 922	107 977	2.0	4.4	430 140	1 568 625	7.0	16.5
HAWAII	2 100	3 658	(X)	-33.3	112 221	407 119	1.1	14.1
IDAHO	2 542	7 470	4.6	-16.8	56 236	237 466	4.3	5.4
ILLINOIS	17 793	70 748	-1.2	-3.5	612 782	2 929 199	-1.1	25.8
INDIANA	11 814	40 135	9.6	19.4	295 090	1 272 673	4.7	38.3
IOWA	1 601	13 516	-18.1	-19.5	190 193	800 362	1.8	8.6
KANSAS	11 061	42 988	2.3	19.9	143 780	582 785	2.7	5.7
KENTUCKY	13 109	48 921	-.2	-.9	208 971	734 005	3.3	11.4
LOUISIANA	17 655	58 443	5.5	5.6	104 406	421 332	6.3	95.2
MAINE	9 506	32 144	3.9	12.8	73 113	269 357	2.8	10.5
MARYLAND	5 104	28 893	.7	-.6	332 197	1 402 910	4.8	-5.1
MASSACHUSETTS	21 113	83 085	-.8	-.3	709 947	2 884 240	3.4	13.4
MICHIGAN	23 546	98 115	-2.0	1.4	950 599	3 383 792	-2.5	31.8
MINNESOTA	13 792	53 164	-1.0	-.2	570 822	2 344 934	.6	14.2
MISSISSIPPI	8 938	33 106	1.0	-1.5	66 577	257 274	2.4	25.3
MISSOURI	6 329	24 763	1.0	1.9	244 954	976 298	8.0	11.7
MONTANA	2 957	14 629	-.9	-2.7	36 562	173 738	2.0	12.4
NEBRASKA	3 328	13 559	-	-2.1	82 803	306 707	.7	4.6
NEVADA	3 269	13 004	-1.2	6.0	(X)	(X)	(X)	(X)
NEW HAMPSHIRE	3 422	10 465	12.5	62.5	2 357	24 422	8.8	44.9
NEW JERSEY	14 291	59 285	-.1	-.9	406 004	1 787 816	1.1	18.2
NEW MEXICO	2 630	14 531	-13.3	-17.1	30 862	77 179	1.5	234.3
NEW YORK	43 205	174 812	.4	14.0	2 477 628	9 983 456	2.9	14.0
NORTH CAROLINA	32 294	119 139	.6	1.5	535 781	1 852 295	3.8	15.3
NORTH DAKOTA	1 613	6 235	-2.0	-4.1	41 951	109 093	47.5	193.1
OHIO	18 736	71 369	.3	.6	685 627	2 613 386	5.1	20.0
OKLAHOMA	10 929	39 852	.6	4.3	176 773	673 244	2.3	2.4
OREGON	2 993	10 750	1.5	2.2	278 948	1 240 432	1.9	10.7
PENNSYLVANIA	26 283	134 230	1.4	-.7	568 123	2 593 458	2.2	23.0
RHODE ISLAND	1 226	6 806	-11.1	-11.9	73 899	287 686	.9	5.4
SOUTH CAROLINA	18 848	99 631	.8	5.3	252 404	819 247	3.0	11.1
SOUTH DAKOTA	2 392	9 408	3.9	6.2	(X)	(X)	(X)	(X)
TENNESSEE	14 994	60 475	1.1	4.3	2 809	55 267	1.0	5.3
TEXAS	74 470	287 053	1.8	4.0	(X)	(X)	(X)	(X)
UTAH	3 921	16 825	6.9	43.4	104 465	404 029	4.7	14.1
VERMONT	3 725	14 275	-.4	1.4	35 872	135 583	2.6	15.6
VIRGINIA	13 853	90 868	.2	9.6	489 040	1 784 841	1.2	9.1
WASHINGTON	19 701	104 701	.3	-.7	(X)	(X)	(X)	(X)
WEST VIRGINIA	4 000	8 819	29.7	28.4	122 100	412 156	4.7	22.2
WISCONSIN	10 848	44 690	-.6	15.2	363 309	2 187 085	.2	23.5
WYOMING	413	1 468	-.7	-43.6	(X)	(X)	(X)	(X)
EXHIBIT: DISTRICT OF COLUMBIA ²	1 726	7 342	-.3	-1.5	103 178	384 352	1.8	9.5

See footnotes at end of table.

QUARTERLY TAX REPORT

13

Table 5. Collections of Selected State Taxes, Third Quarter of 1984 and Prior Periods—Continued

State	Corporation net income				Motor vehicle and operators' license			
	3d quarter 1984 (thousand dollars)	12-month periods			3d quarter 1984 (thousand dollars)	12-month periods		
		Year ended September 1984 (thousand dollars)	Percent change from--	Year ended June 1984	Year ended Sept. 1983	Year ended September 1984 (thousand dollars)	Percent change from--	Year ended June 1984
UNITED STATES, TOTAL ²	3 516 456	16 224 763	4.0	22.2	1 644 042	7 012 270	2.2	8.5
ALABAMA	36 975	203 559	-3	'52.2	4 989	38 727	-11.5	-7.7
ALASKA	78 284	317 499	4.2	21.4	907	16 646	-9.0	16.8
ARIZONA	47 715	210 664	6.7	'31.6	27 102	121 704	3.3	10.9
ARKANSAS	31 990	116 209	9.4	'33.2	28 911	74 361	3.5	1.7
CALIFORNIA	803 054	3 318 723	3.1	24.5	130 950	588 608	-4.6	2.8
COLORADO	15 827	90 487	6.5	81.8	18 626	69 634	4.3	18.2
CONNECTICUT	56 084	428 763	1.8	19.6	23 207	89 675	4.7	9.5
DELAWARE	11 256	60 668	35.2	204.1	8 802	32 215	3.7	5.1
FLORIDA	53 837	390 212	2.7	8.3	82 765	341 403	2.5	19.9
GEORGIA	75 442	337 909	5.9	'34.2	7 553	68 647	1.9	6.3
HAWAII	12 273	37 030	.1	41.8	2 207	9 201	1.2	2.3
IDAHO	4 341	33 526	32.1	7.4	8 046	33 197	2.1	15.8
ILLINOIS	98 080	585 103	3.7	5.5	183 407	488 295	10.6	27.4
INDIANA	34 109	123 352	-5.1	-13.2	16 469	114 657	2.5	-.6
IOWA	28 547	133 347	3.8	2.1	30 928	156 875	10.8	3.2
KANSAS	22 282	142 280	4.1	11.9	16 436	76 957	.8	3.4
KENTUCKY	45 283	200 250	1.0	17.1	18 633	95 075	5.4	10.3
LOUISIANA	57 724	263 872	.8	-16.0	11 154	59 426	-12.4	-6.4
MAINE	12 025	53 393	2.7	45.5	8 207	45 502	2.2	16.1
MARYLAND	44 460	212 040	6.9	47.1	6 423	98 333	.2	5.2
MASSACHUSETTS	194 730	808 036	10.7	25.7	26 126	125 680	-3.7	-1.0
MICHIGAN	286 921	1 289 917	1.2	27.0	63 573	301 762	1.6	10.4
MINNESOTA	97 679	334 680	9.6	36.0	49 883	219 331	1.7	10.9
MISSISSIPPI	39 992	139 587	17.8	'94.2	9 513	51 704	-.9	-5.1
MISSOURI	36 535	166 757	.7	25.5	30 909	139 547	2.8	10.7
MONTANA	4 290	35 535	.4	4.2	5 367	28 023	2.7	8.6
NEBRASKA	4 381	59 111	-11.7	7.2	9 335	52 477	2.1	9.3
NEVADA	(X)	(X)	(X)	(X)	13 669	43 069	18.0	31.7
NEW HAMPSHIRE	18 553	100 797	1.1	35.1	5 686	36 925	-2.3	14.6
NEW JERSEY	200 855	866 615	4.8	27.3	74 928	241 313	3.5	-16.4
NEW MEXICO	14 103	47 375	6.8	6.5	9 671	42 348	4.2	-.4
NEW YORK	416 028	1 710 288	5.9	17.6	130 000	528 749	3.2	32.8
NORTH CAROLINA	85 526	390 063	6.0	'31.6	40 249	207 818	2.2	17.3
NORTH DAKOTA	22 682	58 024	32.7	134.6	3 113	34 009	2.5	12.1
OHIO	9 205	523 820	-.2	26.9	78 856	320 904	2.1	4.4
OKLAHOMA	23 577	95 889	-1.4	-.1	35 810	190 073	.2	1.8
OREGON	27 399	142 418	-1.1	16.4	38 014	143 933	5.9	20.7
PENNSYLVANIA	158 793	877 683	1.4	7.3	102 797	408 302	1.2	-14.4
RHODE ISLAND	10 109	63 641	4.8	44.4	3 993	24 073	-.8	7.2
SOUTH CAROLINA	36 998	165 133	3.6	27.2	1 737	46 386	-5.6	1.3
SOUTH DAKOTA	3 429	16 418	-8.2	'190.6	4 860	33 583	13.1	'107.2
TENNESSEE	54 295	238 827	5.6	19.2	23 583	145 705	.7	18.1
TEXAS	(X)	(X)	(X)	(X)	104 307	409 693	6.9	21.6
UTAH	3 059	44 752	-.6	35.6	6 120	33 430	-.3	6.0
VERMONT	5 667	26 708	18.2	24.7	5 577	27 185	-5.3	-12.4
VIRGINIA	59 635	251 911	3.8	30.7	46 800	195 825	4.3	17.4
WASHINGTON	(X)	(X)	(X)	(X)	30 543	130 227	-2.8	-10.3
WEST VIRGINIA	24 200	96 320	4.5	62.6	16 000	60 658	-.9	4.0
WISCONSIN	108 027	415 572	5.6	22.7	30 835	137 878	1.2	5.2
WYOMING	(X)	(X)	(X)	(X)	6 466	32 522	-2.4	1.3
EXHIBIT: DISTRICT OF COLUMBIA ²	21 479	94 784	4.9	24.8	4 420	18 482	17.3	.3

¹Represents zero.²X Not applicable.¹Includes amounts not separately detailed.²Includes amounts reported for the District of Columbia; District of Columbia data appear in this table for convenient reference to corresponding data for individual State governments and are included as local, rather than State, tax revenue in table 3.³Includes taxes collected for the 5 dependent transportation districts.⁴Reflects change in collection cycle.

APPENDIX

Legal and Administrative Revisions Affecting State Tax Collections

Listed below are some factors which deserve special attention in interpreting trends in the taxes listed in table 5 of this report.

ALASKA

Alcoholic beverage sales tax. Tax rates increased effective August 1, 1983.

Individual income tax. Major tax credits, effective January 1, 1978, were superseded by a new law repealing the income tax effective retroactively to January 1, 1979. Amounts shown are residual collections.

ARIZONA

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective January 1, 1984.

Motor fuel sales tax. Tax rate increased from 10 to 12 cents per gallon effective July 1, 1983.

ARKANSAS

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective November 1, 1983.

COLORADO

General sales and gross receipts tax. Tax rate increased from 3 to 3.5 percent effective May 1, 1983.

Motor fuel sales tax. Tax rate increased from 9 to 12 cents per gallon effective July 1, 1983.

Tobacco product sales tax. Tax rate increased effective November 1, 1983.

Corporation net income tax. Tax rate decreases were suspended for the 1983 tax year.

CONNECTICUT

General sales and gross receipts tax. Tax rate on business services increased from 3.5 to 7.5 percent effective August 1, 1983.

Motor fuel sales tax. Tax rate increased from 11 to 14 cents per gallon effective April 1, 1983.

Tobacco product sales tax. Tax rate increases became effective August 1, 1983.

Individual income tax. Tax rates were increased and extended to cover interest income applicable to the 1983 tax year.

DELAWARE

Corporation net income tax. Reflects change in basis of tax effective January 1, 1983.

Motor vehicle and operators' license tax. Some fees increased effective July 23, 1983.

FLORIDA

Motor fuel sales tax. Reflects change in basis of tax effective April 1, 1983.

Alcoholic beverage sales tax. Rate increases became effective September 1, 1983.

Motor vehicle and operators' license tax. Fees increased effective May 1, 1983.

GEORGIA

Corporation net income tax. Exemptions for banks were repealed effective January 1, 1984.

HAWAII

Alcoholic beverage sales tax. Portion of collections held in escrow pending adjudication.

Corporation net income tax. Tax credits were allowed for the 1982 tax liability.

IDAHO

General sales and gross receipts tax. Tax rate increased from 3 to 4 percent effective March 3, 1983, and to 4.5 percent effective June 1, 1983.

Corporation net income tax. Tax credits were applied to the 1983 liability.

ILLINOIS

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective January 1, 1984.

Motor fuel sales tax. Tax rate increased from 7.5 to 11 cents per gallon effective August 1, 1983.

Individual income tax. Tax rates were increased applicable to 1983 tax year.

Motor vehicle and operators' license tax. Fees increased effective July 1, 1983.

INDIANA

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective January 1, 1983.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of September 30, 1984, was 11.1 cents per gallon.

Individual income tax. Tax rates increased applicable to 1983 tax year.

KANSAS

Motor fuel sales tax. Tax rate increased from 8 to 10 cents per gallon effective July 1, 1983, and to 11 cents effective January 1, 1984.

Tobacco product sales tax. Tax rate increases became effective July 1, 1983.

Alcoholic beverage sales tax. Tax rate increase became effective July 1, 1983.

KENTUCKY

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of September 30, 1984, was 10 cents per gallon.

LOUISIANA

Motor fuel sales tax. Tax rate increased from 8 to 16 cents per gallon effective July 1, 1984.

Individual income tax. Personal exemptions and standard deductions were lowered applicable to the 1983 tax liability.

Corporation net income tax. Tax credits were applied to the 1983 tax liability.

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

MAINE

Motor fuel sales tax. Tax rate increased from 9 to 14 cents per gallon effective April 1, 1983.

Tobacco product sales tax. Tax rate increases became effective September 23, 1983.

Corporation net income tax. Tax rates increased applicable to 1983 tax year.

MARYLAND

Motor fuel sales tax. Tax rate increased from 11 to 13.5 cents per gallon effective June 1, 1983.

Corporation net income tax. Savings and loan association tax rates increased effective January 1, 1984.

MASSACHUSETTS

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of September 30, 1984, was 11 cents per gallon.

Tobacco product sales tax. Tax rate increases became effective July 11, 1983.

MICHIGAN

Motor fuel sales tax. Tax rate increased from 11 to 13 cents per gallon effective January 1, 1983.

Individual income tax. Tax rates increased applicable to 1983 tax year.

Corporation net income tax. Amount shown is the Michigan Single Business Tax.

MINNESOTA

General sales and gross receipts tax. Tax rate increased from 5 to 6 percent effective January 1, 1983.

Motor fuel sales tax. Tax rate increased from 13 to 16 cents per gallon effective May 1, 1983.

Individual income tax. Surcharge increased applicable January 1, 1983.

MISSISSIPPI

General sales and gross receipts tax. Tax rate increased from 5 to 6 percent effective December 1, 1983, and decreased to 5.5 percent effective January 1, 1984.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of September 30, 1984, was 8 cents per gallon.

Individual income tax. Tax rates increased applicable to the 1983 tax year.

Corporation net income tax. Tax rates increased applicable to the 1983 tax year.

MISSOURI

General sales and gross receipts tax. Tax rate increased from 3.125 to 4.125 percent effective January 1, 1983.

MONTANA

Motor fuel sales tax. Tax rate increased from 9 to 15 cents per gallon effective July 1, 1983.

Tobacco product sales tax. Rate increases became effective July 1, 1983.

NEBRASKA

General sales and gross receipts tax. Tax rate increased from 3.5 to 4 percent effective July 1, 1983. Food became exempt from sales tax effective October 1, 1983.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of September 30, 1984, was 15.2 cents per gallon.

Corporation net income tax. Tax rate increased effective January 1, 1983.

NEVADA

Tobacco product sales tax. Tax rate increases became effective July 1, 1983.

Alcoholic beverage sales tax. Tax rate increased effective June 1, 1983.

Motor vehicle and operators' license tax. Various fees increased effective July 1, 1983.

NEW HAMPSHIRE

Tobacco product sales tax. Tax rate increases became effective August 15, 1983.

Alcoholic beverage sales tax. Tax rate increased effective June 22, 1983.

Corporation net income tax. Surtax was imposed effective June 30, 1983.

NEW JERSEY

Individual income tax. Tax rates increased applicable to the 1983 tax year.

NEW MEXICO

General sales and gross receipts tax. Tax rate increased from 3.5 to 3.75 percent effective July 1, 1983.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of September 30, 1984, was 11 cents per gallon.

Individual income tax. Tax rate decreased and credits were allowed for the 1981 tax year and tax rates were increased applicable to 1983 tax year.

NEW YORK

Alcoholic beverage sales tax. Tax rate increased effective May 1, 1983.

Motor vehicle and operators' license tax. Various fees increased effective May 1, 1983.

NORTH DAKOTA

Motor fuel sales tax. Tax rate increased from 8 to 13 cents per gallon effective July 1, 1983.

Tobacco product sales tax. Tax rate increased effective April 1, 1983.

Individual income tax. Tax rates increased applicable to 1983 tax year.

Corporation net income tax. Tax rates increased applicable to the 1983 tax year.

OHIO

Motor fuel sales tax. Tax rate varies with consumption of motor fuel; rate as of September 30, 1984, was 12 cents per gallon.

Individual income tax. Tax rates and surtax were increased applicable to 1983 tax year.

Corporation net income tax. Tax rates increased effective July 1, 1983.

OKLAHOMA

General sales and gross receipts tax. Tax rate increased from 2 to 3 percent effective February 15, 1984.

Motor fuel sales tax. Tax rate increased from 6.5 to 9 cents per gallon effective April 16, 1984.

OREGON

Motor fuel sales tax. Tax rate increased from 8 to 9 cents per gallon effective January 1, 1984.

Tobacco product sales tax. Additional sales tax reimposed November 1, 1983.

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

PENNSYLVANIA

Individual income tax. Flat rate was increased applicable to the 1983 tax year.

RHODE ISLAND

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of September 30, 1984, was 13 cents per gallon.

Corporation net income tax. Tax rates increased applicable to the 1983 tax year.

SOUTH CAROLINA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of September 30, 1984, was 13 cents per gallon.

SOUTH DAKOTA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of September 30, 1984, was 13 cents per gallon.

Corporation net income tax. Amount shown is the bank and financial institution tax. Banks and financial institutions became subject to the net sales tax effective March 4, 1983.

Motor vehicle and operators' license tax. Fees increased effective July 1, 1983.

TENNESSEE

General sales and gross receipts tax. Tax rate increased from 4.5 to 5.5 percent effective April 1, 1984.

TEXAS

Motor vehicle and operators' license tax. Fees increased effective January 1, 1984.

UTAH

General sales and gross receipts tax. Tax rate increased from 4 to 4.125 percent effective July 1, 1983; and to 4.625 percent effective October 1983.

Alcoholic beverage sales tax. Tax rate increases became effective July 1, 1983.

Corporation net income tax. Tax rates increased applicable to the 1983 tax year.

VERMONT

Motor fuel sales tax. Tax rate increased from 11 to 13 cents per gallon effective May 1, 1983.

Tobacco product sales tax. Tax rate increases became effective August 15, 1983.

WASHINGTON

Motor fuel sales tax. Tax rate increased from 12 to 16 cents per gallon effective July 1, 1983.

WEST VIRGINIA

Motor fuel sales tax. Reflects change in basis of tax effective April 1, 1983.

Individual income tax. Tax rates were increased and surtax imposed on higher income brackets applicable to the 1983 tax year.

Corporation net income tax. Tax rate increased and surtax imposed effective January 1, 1983.

WISCONSIN

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of September 30, 1984, was 16 cents per gallon.

Individual income tax. Surtax was imposed applicable to the 1983 tax year.